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FROM:

Beth Pierotti on behalf of

Gregory M. Howison

COMPANY:

USPTO

DIRECT DIAL:

(972) 680-6057

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CLIENT/MATTER: RPXC-29189-VISTA

COMMENTS

Dear Sirs/Madams:

Please find attached the Power of Attorney and Statement Under 37 CFR 3.73(b) for the following U.S. Patent:

7155490, issued December 26, 2006

If you should have any questions, please do not hesitate to contact our office at the direct dial listed above.

Sincerely,

HOWISON & ARNOTT, L.L.P.

Assistant to Gregory M. Howison

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